

BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE
CHARITABLE COMPANY LIMITED BY GUARANTEE

UNAUDITED REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

COMPANY NUMBER	08098379
REGISTERED CHARITY NUMBER	1149342

BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE

CHARITABLE COMPANY LIMITED BY GUARANTEE

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BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE
CHARITABLE COMPANY LIMITED BY GUARANTEE

CHARITY INFORMATION

BOARD OF DIRECTORS (TRUSTEES)

	Appointed	Resigned
Michael Austin		
Pamela Hartog		
Karen Katz		
Benita Matofska		
Louise Mordecai		
Esther Polden		
Michael Regan		
Sandra Walker		
Martin Winstone		
Graeme Butler		
Levi Campbell		

All Trustees served throughout the year unless otherwise indicated.

MINISTERS

Rabbi Gabriel Kanter-Webber
Rabbi Emeritus Elizabeth Tikvah Sarah

ADDRESS

6 Lansdowne Road
Hove
East Sussex
BN3 1FF

CHARITY COMMISSION NUMBER 1149342

INDEPENDENT EXAMINER

Nigel Paul Griggs FCA
Haines & Co
28/29 Carlton Terrace
Portslade
East Sussex
BN41 1UR

BANKERS

HSBC Bank Plc
Burgess Hill, West Sussex

BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE

CHARITABLE COMPANY LIMITED BY GUARANTEE

REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

The Board of Trustees who are also directors of the Company, present their report and the financial statements for the year ended 31 March 2024.

OBJECTIVES AND ACTIVITIES

The objects of the Charity as set out in its Articles of Association are:

- (1) the advancement of Liberal and Progressive Judaism, and
- (2) the advancement of religious and racial harmony, including but not limited to promoting inter-faith activities.

The Company has the following powers, which may be exercised only in promoting the Objects:

to provide and maintain a place of worship and appropriate spiritual leadership;
to conduct Jewish services;
to provide appropriate religious education for Members and their children;
to be a member of the Union of Liberal and Progressive Synagogues (Liberal Judaism), to support its aims, and to provide facilities for the instruction of proselytes under its rules;
to solemnize circumcisions, baby blessings, Bar/Bat-Mitzvah, Kabbalat Torah, marriages, civil partnerships, mixed-faith blessings, burials and cremations for the Members;
to perform such other religious, social and charitable activities as the Trustees shall determine;
in advancing religious and racial harmony;
to play an active role in the life of the wider community as well as of the Jewish community;
to further the understanding of Jewish culture and observance for the benefit of the wider community; and
to facilitate and encourage interfaith and intercultural exchange;

ACHIEVEMENTS AND PERFORMANCE

The Charitable Company's achievements included religious services every week and for most Jewish festivals, the provision of services to solemnise life cycle events within liberal and progressive Judaism, the provision of pastoral care and welfare care for congregants, religious education for children and adults, visits to those in need, social activities for the elderly and for those in need, a weekly open day for socialising aimed at the elderly and the collection of donations for distribution to other charities. The Charitable Company also carried out interfaith and outreach activities.

The Trustees have had regard to the Charity Commission guidance on public benefit.

FUTURE PLANS

The Trustees' aim is for the Charitable Company to continue to provide services and care as stated above. There will continue to be a particular emphasis on pastoral care, with a focused approach to volunteering with a view to helping and supporting the congregation and wider community. Religious services and religious education will be provided by video and digital links, as well as physically whilst the Synagogue is open to congregants. Trustee meetings and committee meetings will take place both digitally and physically.

BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE

CHARITABLE COMPANY LIMITED BY GUARANTEE

REPORT OF THE BOARD OF TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

FUTURE PLANS (CONTD)

The Trustees have prepared a budget for the ensuing year and anticipate a deficit due to increased expenses (principally energy costs).

The Trustees consider the position to be manageable in the medium term and are keeping projections under constant review.

FINANCIAL REVIEW

The Charity's financial statements are set out on pages 6 to 12.

At the year end the Charity had Unrestricted Funds of £382,106 and Restricted Funds of £131,831. The Charity's funds held in bank and cash balances was £47,734. Reserves are held to meet capital expenditure and for the furtherance of the Charity's objectives.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charitable Company is a company limited by guarantee, not having a share capital. It is registered with the Charity Commission for England and Wales and is governed by its constitutional document the Memorandum and Articles of Association dated 8th June 2012.

The Charity is managed by a Board of Trustees (Directors). Under the Articles of Association, the Directors/Trustees comprise the trustees from time to time of an Unincorporated Charity known as Liberal and Progressive Synagogue B&H (also a registered charity, registration number 1046457) and up to two persons appointed as Directors/Trustees by the Board.

The method of appointment of trustees of the aforementioned Unincorporated Charity is set out in the latter's constitution and takes place by way of elections at the Annual General Meeting of the Unincorporated Charity's members.

Such trustees must also be members of the Unincorporated Charity. Up to two persons appointed as Directors/Trustees by the Board are appointed by ordinary resolution of the Board (the latter do not have to be members of the Unincorporated Charity). With regard to recruitment of Trustees: Notices of vacancies are placed in the Charity's newsletter and online bulletins, and the Board encourages members of the Unincorporated Charity to put themselves forward for election.

Meetings of the Board of Trustees take place monthly.

The Board of Trustees have appointed committees to manage finance, education, welfare, religious practices and social justice and has power to appoint other sub-committees as the need arises. The committees report to the Board.

The Board of Trustees have reviewed the major risks to which the Charity is exposed and is satisfied that systems are in place to mitigate the Charity's exposure to such risks.

BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE
CHARITABLE COMPANY LIMITED BY GUARANTEE

**REPORT OF THE BOARD OF TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

REFERENCE AND ADMINISTRATIVE DETAILS

Name of Charity: Brighton and Hove Progressive Synagogue (also sometimes referred to as BHPS)

Registered Charity Number: 1149342 in England and Wales
Company Registration Number: 08098379

Address of principal office: 6 Lansdowne Road, Hove, East Sussex, BN3 1FF

Names of charity trustees at the date of approval of this report, and charity trustees who served in the reporting period:

Michael Austin
Pamela Hartog
Karen Katz
Benita Matofska
Louise Mordecai
Esther Polden
Michael Regan
Sandra Walker
Martin Winstone
Graeme Butler
Levi Campbell

The Charity did not have any corporate trustees.

None of the Trustees held property belonging to the Charity.

STATEMENTS OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are Directors of Brighton and Hove Progressive Synagogue for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the affairs of the Charitable Company and the incoming resources and application of the resources, including the net income or expenditure of the Charitable Company for the year. In preparing these financial statements, the Trustees are required to:

Select suitable accounting policies and then apply them consistently
Observe the method and principles in the Charities SORP
Make judgements and estimates that are reasonable and prudent
State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements

Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

SMALL COMPANIES PROVISIONS

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Approved by the Trustees and signed on their behalf by:



Louise Mordecai - Chair

Date 26 June 2024

BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE
CHARITABLE COMPANY LIMITED BY GUARANTEE

Independent Examiner's Report to the Trustees of Brighton and Hove Progressive Synagogue Charitable Company
For the Year Ended 31st March 2024

I report on the financial statements of the company for the year ended 31 March 2024, which are set out on pages 6 to 12.

Respective responsibilities of Trustees and Examiner

The Trustees (who are also directors of the company for the purposes of company law) are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

- examine the financial statements under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of any explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently, no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:-

(1) Which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 386 and 387 of the Companies Act 2006;
- to prepare financial statements which accord with the accounting records, comply with the accounting requirements of sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102 effective date of 1 January 2019)

have not been met; or

(2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Signed



Date

27/6/24

Nigel Paul Griggs FCA
for and on behalf of Haines & Co
28/29 Carlton Terrace
Portslade
East Sussex
BN41 1UR

BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE

CHARITABLE COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
INCOMING RESOURCES	4				
From Generated Funds		157,385	-	157,385	94,650
From Charitable Activities		28,116	-	28,116	11,250
		185,501	-	185,501	105,900
RESOURCES EXPENDED	5				
Direct Charitable Expenditure					
Rabbinic costs and expenses		53,438	-	53,438	46,569
Education costs		6,524	-	6,524	2,935
Premises costs		43,878	4,757	48,635	35,034
Administration costs		38,194	52	38,246	41,455
Other capital costs		-	-	-	2,710
		142,034	4,809	146,843	128,703
Net Incoming/Outgoing Resources before Transfers		43,467	(4,809)	38,658	(22,803)
Funds brought forward 1 April 2023		338,639	136,640	475,279	498,082
Funds carried forward 31 March 2024		382,106	131,831	513,937	475,279

BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE
CHARITABLE COMPANY LIMITED BY GUARANTEE
 COMPANY NUMBER 08098379

STATEMENT OF FINANCIAL POSITION AT 31 MARCH 2024

	Notes	31 March 2024 £	31 March 2023 £
FIXED ASSETS			
Tangible Fixed Assets	7	<u>468,716</u>	<u>478,888</u>
CURRENT ASSETS			
Debtors and prepayments	8	3,105	1,107
Cash at bank and in hand	9	<u>47,734</u>	<u>2,470</u>
		<u>50,839</u>	<u>3,577</u>
CURRENT LIABILITIES			
Creditors: amounts falling due within one year	10	<u>5,618</u>	<u>7,186</u>
		<u>513,937</u>	<u>475,279</u>
NET ASSETS		<u>513,937</u>	<u>475,279</u>
MEMBERS FUNDS			
Unrestricted funds	11	382,106	338,639
Restricted funds	11	<u>131,831</u>	<u>136,640</u>
		<u>513,937</u>	<u>475,279</u>

In approving these financial statements as Directors of the company we hereby confirm:

For the year ended 31 March 2024 the company was entitled to the exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

Directors' responsibilities:

The directors acknowledge their responsibilities for complying with the requirements of Sections 386 and 387 of the Companies Act 2006 in respect to accounting records and the preparation of financial statements.

These accounts have been prepared in accordance with the requirements of Sections 394 and 395 of the Companies Act 2006 so far as they are applicable to the company.

The financial statements were approved by the Board of Trustees and signed on its behalf by

Louise Mordecai

Louise Mordecai - Chair

Dated: *26 June 2024*

BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE

CHARITABLE COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

1. STATUTORY INFORMATION

Brighton and Hove Progressive Synagogue is a charity registered in England and Wales, limited by guarantee. The Charity's registered number and address can be found on the Company Information page.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in accordance with the provision of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", The Charities SORP (FRS 102) (effective January 2019) and the Companies Act 2006.

3. ACCOUNTING POLICIES

Accounting basis of preparation and standards

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS102) issued on 16 July 2014 and the Financial Reporting Standard (FRS102) and the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015.

The financial statement have been prepared to give a 'true and fair view' and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'.

Going concern

There are no material uncertainties about the Charity's ability to continue and the financial statements have been prepared on a going concern basis.

Recognition of incoming resources

These are included in the Statement of Financial Activities when the Company becomes entitled to the resources, the Trustees are virtually certain they will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and Donations are only included in the Statement of Financial Activities when the Company has unconditional entitlement to the resources.

Donations and legacies

Voluntary income includes donations and legacies, fundraising income and is included in full in the period in which it is receivable.

Investment Income

This is included in the Statement of Financial Affairs when receivable.

Expenditure and liabilities

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Company to pay out resources.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Land	0% per annum
Buildings	2% per annum straight line
Fixtures & fittings	10% per annum straight line
Office Equipment	25% per annum straight line

Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amount payable by the Charity to the fund in respect of the year.

BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE
CHARITABLE COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

4. Incoming Resources

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Voluntary Income - Donations and gifts				
Donations - general	155,828	-	155,828	90,170
Yahrzeits	1,557	-	1,557	1,770
Grants/donations for Capital items	-	-	-	2,710
	157,385	-	157,385	94,650
Activities for generating funds				
Non-member funerals	10,350	-	10,350	2,749
Employer's Allowance	4,340	-	4,340	2,492
Judaica sales	515	-	515	618
Weddings/Blessings	850	-	850	350
High Holy Day Income	1,365	-	1,365	1,585
Seder	1,800	-	1,800	1,320
Other	8,386	-	8,386	2,136
Investment Income				
Interest on deposits	510	-	510	-
	28,116	-	28,116	11,250
Total	185,501	-	185,501	105,900

5. Resources Expended

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Expended - Charitable Activities				
Rabbi's Salary, Pension and Expenses	53,438	-	53,438	33,269
External Rabbinical Support	-	-	-	13,300
Religion School Salaries and Expenses	6,524	-	6,524	2,935
Light and Heat	11,888	-	11,888	6,157
General Insurance	7,822	-	7,822	8,096
Travel	506	-	506	652
Catering	5,248	-	5,248	4,871
Office Expenses	2,844	-	2,844	3,451
Cleaning	4,756	-	4,756	3,794
Security	5,181	-	5,181	-
Telephone and Web Hosting	2,773	-	2,773	2,519
Printing, Stationery and Postage	1,016	-	1,016	1,682
Repairs and Maintenance	8,633	-	8,633	10,151
Non-member Funeral Expenses	-	-	-	696
Liberal Judaism - Affiliation Fees	17,407	-	17,407	17,060
Bank Charges	111	-	111	168
Other Costs	1,686	52	1,738	785
Depreciation	10,911	4,757	15,668	14,781
Capital grants/donations expended	-	-	-	2,710
	140,744	4,809	145,553	127,077
Governance Costs				
Independent Examination Fees	1,290	-	1,290	1,626
	1,290	-	1,290	1,626
	142,034	4,809	146,843	128,703

BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE
CHARITABLE COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

6. Employees and Directors

Staff Costs	2024	2023
	£	£
Salaries	46,412	26,091
Social Security Costs	4,373	2,492
Pension Cost	4,054	2,364
	54,839	30,947

The average number of full-time employees during the year was 1. (2023 : 1).

The Pension Cost relates to the Rabbi and for the Defined Contribution Scheme.

During the year, no employee received emoluments of more than £60,000 (2023: £60,000)

The Charity also benefits from the time given by unpaid volunteers in the furtherance of the Charity's activities and objectives.

7. Fixed Assets

Tangible Fixed Assets

	Land	Building	Fixtures	Office	Total
	£	£	£	Equipment	£
				£	
Cost/valuation					
At 1 April 2023	100,000	425,000	46,238	11,095	582,333
Additions	-	-	1,056	4,440	5,496
	100,000	425,000	47,294	15,535	587,829
Grants/donations received	-	-	-	-	-
At 31 March 2024	100,000	425,000	47,294	15,535	587,829
Depreciation					
At 1 April 2023	-	59,500	35,789	8,156	103,445
Charge for the year	-	8,500	4,733	2,435	15,668
At 31 March 2024	-	68,000	40,522	10,591	119,113
Net book value					
At 31 March 2024	100,000	357,000	6,772	4,944	468,716
At 31 March 2023	100,000	365,500	10,449	2,939	478,888

On 31 March 2016 the Land & Buildings were valued by Flude Commercial Ltd at £525,000. In the opinion of the Directors this valuation remains appropriate and no changes are considered necessary.

8. Debtors and Prepayments

	31 March	31 March
	2024	2023
	£	£
Postage stamps	300	273
Prepayments	2,805	834
	3,105	1,107

9. Cash at Bank

	31 March	31 March
	2024	2023
	£	£
Cash at Bank and in Hand		
Current and deposit accounts	47,135	2,095
Cash in hand	599	375
	47,734	2,470

BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE
CHARITABLE COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

10. Creditors: Amounts falling due within one year

	31 March 2024 £	31 March 2023 £
PAYE and National Insurance	1,133	1,024
Accruals	4,485	6,162
	5,618	7,186

11. Statement of Funds

	Balance at 1 April 2023 £	Incoming Resources £	Outgoing Resources £	Carried Forward 31 March 2024 £
Designated funds				
Synagogue capital project	213,287	-	4,616	208,671
General Funds	125,352	185,501	137,418	173,435
Total unrestricted funds	338,639	185,501	142,034	382,106
Restricted Funds				
Synagogue capital project	136,388	-	4,757	131,631
Rabbi Rich Book Fund	200	-	-	200
Mitzvah Day	52	-	52	-
	136,640	-	4,809	131,831
Total Funds	475,279	185,501	146,843	513,937

The Designated and Restricted funds are principally designed to meet capital expenditure.

BRIGHTON AND HOVE PROGRESSIVE SYNAGOGUE
CHARITABLE COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

12. Contingent Liabilities

The Charity has a contingent liability to repay to Liberal Judaism the donation received from that Charity of £200,000 in the unlikely event that the Synagogue is disbanded.

13. Related Party Transactions

During the year ended 31 March 2024 the company received donations in the sum of £141,942 from the Liberal and Progressive Synagogue B & H, its Parent Entity. (2023 £89,351).

During the year there were no payments to trustees for remuneration or expenses other than the normal reimbursement of expenditure made on behalf of the Charity.

14. Ultimate Parent

The company regards the Liberal and Progressive Synagogue B & H a registered charity (Charity Registration Number 1046457) as its ultimate Parent Entity.

Liberal and Progressive Synagogue B & H's address is 6 Lansdowne Road, Hove, East Sussex, BN3 1FF and its principal purposes and activities are aligned with those of this Charity. The Trustees of the Parent Entity are also Trustees (Directors) of this Charity.